



Supplemental Changes to the Business Tax Guide

Page 6 - Tax Return Filing Information

Tax Return Due Dates: Effective with the July 2003 tax return, the due date for monthly filers is the 20th. (EHB 2269)

Page 14 - Tax Classification Definitions

Line 5: Manufacturing Bio/Alcohol Fuel - Effective July 1, 2003, there is a new B&O tax classification and rate (0.00138) for qualifying Biofuel manufacturers. For more information, refer to *BioFuel Manufacturers* Special Notice. (HB 1240)

Page 15 - Tax Classification Definitions

Line 10: Chemical Dependency Centers - Effective July 27, 2003, there is a new B&O tax classification and rate (0.00484) for income received by qualifying chemical dependent/drug treatment facilities from government agencies. For more information, refer to the *Drug Treatment Facilities* Special Notice. (HB 1858)

Line 12: Environmental Remedial Action - Effective July 1, 2003, the B&O tax classification for Environmental Remedial Action is no longer available.

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Section III: Local City and/or County Sales and Use Tax, Line 25 - Motor Vehicle Sales/Leases: Effective July 1, 2003, motor vehicles are subject to an additional sales/use tax of 0.3 percent. The tax applies to sales, leases, and transfers of motor vehicles (including trucks and motor homes) licensed for on-road use. This tax does not apply on retail car rentals that are subject to the rental car tax. For more information, refer to *Motor Vehicle Tax* Special Notice. (ESHB 2231)

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Section VI: Other Taxes, Line 60 - Quality Maintenance Fee on Nursing Facility Operators: Beginning July 1, 2003, nursing home operators are subject to a monthly fee of \$6.50 per patient - per patient day. For more information, refer to *Nursing Home Fee* Special Notice. (SB 5341)

Page 21 - Deduction Definitions

Sales of Biofuels: Effective July 1, 2003, retail sellers of biodiesel fuel, alcohol fuel, and wood biomass fuel may deduct income from the sales of these fuels from the measure of the B&O tax. For more information, refer to *Biofuel Sellers* Special Notice.

Conservation Expenditures: Effective July 1, 2003, the conservation expenditures deduction is no longer available.

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Reclaimed Water: Effective June 1, 2003, the deduction for reclaimed water is no longer available.

Special Notices

Special Notices are available at: <http://dor.wa.gov>. Select Publications and then Special Notices.

Questions

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